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ABSTRACT

An instructor's manual and student activity guide on accounting and banking are provided in this set of prevocational education materials which focuses on the vocational area of office occupations. (This set of materials is one of ninety-two prevocational education sets arranged around a cluster of seven vocational offerings: agriculture, home economics, distributive education, health occupations, world of work, trade and industry, and office occupations.) The instructor's guide is organized into the following elements: title of activity, duration of activity (three to seven days), activity goals, six instructional objectives, related vocational cluster, and activity implementation (description, materials needed, safety considerations, teacher preparation prior to class, during the class, follow-up activities, answer keys to student check point activities, and masters for duplication). The student activity guide provides step-by-step instructions (narrative and illustrations) for completing each instructional objective. At the end of each set of instructions is a student check point (evaluation activity). Occupational descriptions for head teller, supervisor-cashiers, general teller, receptionist, clerical cashier, and bookkeeper conclude the document. (CT)

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OFFICE OCCUPATIONS – ACCOUNTING, BANKING

Kit No. 26

INSTRUCTOR'S MANUAL

Prepared by

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1978

CE 020 500

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TITLE OF ACTIVITY

Kit No. 26, Office Occupations – Accounting, Banking

DURATION

In this activity, approximately 1 to 2 days should be spent on Part I which is a manual the student will make on Opening a Bank Account, Writing Checks, and Reconciling a Bank Statement. Approximately 2 to 5 days will be spent on Part II which is a simulation of Pay Day at three businesses, paying bills, depositing checks, and the bank making statements to give back so the bank reconciliation can be made. Part III will only take part of a period or one period at most--it is a simple outline for students to follow in writing one page about the position they held.

GOALS

The student will become familiar with procedures in keeping a bank account.

The student will realize the necessity of neatness and accuracy.

The student will have a feeling for working with others as members of a business.

The student will understand how business can be carried on without cash.

The student will become familiar with salary, deductions, and payroll terms.

The student will understand the nature of duties in accounting.

INSTRUCTIONAL OBJECTIVES

Given step-by-step directions, the student will open a bank account, write checks, reconcile a bank statement.

The student will write a payroll check, make up a deposit, open a bank account, and write checks for payment of personal bills, then reconcile a bank statement.

The student will act as a member of a business and perform accounting duties involving customer's accounts.

The student will work directly with others to check on the accuracy of information recorded about customers.

The student will prepare a bank statement.

The student will write a brief summary of the position held, likes, dislikes and duties.

VOCATIONAL CLUSTERS

This activity could be used in all vocational areas to show the importance of keeping accurate records. The material covered is something every student will eventually face: payroll deductions, paying bills, and keeping records.

ACTIVITY IMPLEMENTATION

A. Activity Description

The activity is divided into three parts. Part I is individualized and each student will follow directions to write a payroll check, make a deposit slip ready for depositing at the bank, open an account, and reconcile a bank statement. This will serve as a reference manual (WORKSHEETS FOR THIS PART) and each student may keep this manual. The masters for this are located in Masters For Duplication.

Part II is a simulation with each student being given a position in one of three companies or the bank. All of these positions involve some phase of accounting--even the receptionist must help. This is pay day for the employees who are paid on a bi-weekly basis. Instructions are given to the payroll clerk for giving the checks to employees, having them deposit the checks at bank, write checks to pay bills, and then reconciling the bank statement when it comes from the bank. If the student's statement does not balance, the steps must be retraced. This is an intertwined process just the way accounting of any kind is.

Part III is a paper to be written by the student which will be approximately one page about the duties of the position held, likes, dislikes, and consideration of accounting as a career.

B. Safety

Work will be done with pen and pencils and the usual precautions when handling

these should be observed.

C. **Materials Required**

1. Audio Visual Equipment

   Cassette Player
   Filmstrip Projector
   Projection Screen

2. Technical Equipment
   Adding machines for the bank accountants with tape

3. Expendable Materials
   These will for the main part be copies of the forms for various positions.
   Business size envelopes
   Paper clips for accountant
   Manila folders for company forms

D. **Preparation Prior to Class**

PART I

Run off enough worksheets for each member of the class to have a complete set. A few extra sheets would be wise in case someone really makes a big mistake.

PART II

Decide where the stations for the businesses and bank should be located in the room. The three businesses each have 5 employees (an assistant position may be added to any of these with the assistant assuming a helping role wherever needed in the business), the bank has 12 positions; however, only the three tellers and the four accountants need a "desk"... Have students complete setting up stations after you give position assignments.

PART III

Students will be doing this at varying times, probably the bank employees will do theirs first since the others will be reconciling bank statements. This part may be given as a homework assignment.

E. **During Class Session**

The instructor should serve only as a consultant. Since this activity will involve math, most students will need help at times, but the student should be encouraged to figure it out for himself/herself. An answer key is supplied for the instructor on the WORKSHEETS part. The students must balance out to be correct on Part II. Keep the flow chart handy during the activity for directions on "what to do next."

This list should aid you in preparing student center materials to be placed in the manila folders. Run off enough of the masters below for the respective job titles:

PAYROLL CHECKS:
- Payroll clerk, Dook Utilities Corp.
- Payroll clerk, Hi Ho Grocery
- Payroll clerk, I.O.M. Mortgage Co.

PAYROLL REGISTER:
- Receptionist, I.O.M. Mortgage Co.
- Bookkeeper, Hi Ho Grocery
- Secretary, Dook Utilities Corp.

DAILY LOG
- Receptionist, I.O.M. Mortgage Co.
- Secretary, Dook Utilities Corp.
- Receptionist, Corner National Bank

DEPOSIT SLIP:
- Receptionist, I.O.M. Mortgage Co.
- Bookkeeper, Hi Ho Grocery
- Secretary, Dook Utilities Corp.
- Bank Tellers, Corner National Bank

CUSTOMER LIST:
- Accountant, I.O.M. Mortgage Co.
- Accountant, Dook Utilities Corp.
- Cashier, Hi Ho Grocery
- Bank Tellers, Corner National Bank

SIGNATURE CARD:
- Receptionist, Corner National Bank

BANK STATEMENT FORM:
- Accountants, Corner National Bank

ROUTING SLIP
- Accountants 5 & 6, Corner Nat'l Bank

All students will need additional personal checks, deposit forms, and reconciliation forms. Reproduce a few extra when making the student worksheets.

F. **Follow-up Activities**

1. Use the "VIEW" Fact Sheet and assign the student the position the student thinks would be a good career choice (not necessarily the one held).
2. Call a local bank and ask about educational materials that are available. Go over these with students.
3. Check the want ads for various accounting positions. Compare

salaries offered.

4. Call a local accountant and ask about materials for the CPA organizations – in some areas, a speaker will be sent out.

ANSWER KEY

Part I

Objective I

Answer illustrated in Checkpoint

Objective II

Answer illustrated in Checkpoint

Objective III

Check to be sure answer is written, not printed

Objective IV

Check to be sure all checks and stubs have been completed properly. After Check 106 has been written, the stub should show a checkbook balance of $137.00.

Objective V

Checkbook balance:	$137.00
Less Service Charge:	$ 1.50
	$135.50

Bank statement balance:	$147.50
Less Outstanding Check No. 105:	$ 12.00
	$135.50

MASTERS FOR DUPLICATION

1. VIEW Fact Sheet
2. Flow Chart
3. Student Worksheets - Part I
   - Payroll Checks
   - Deposit Slips
   - Signature Cards
   - Checks
   - Bank Statement
   - Reconciliation Form
4. Company Names and Titles - Part II
5. Account Numbers
6. Daily Log
7. Customer Account List
8. Payroll Register
9. Routing Sheet

VIEW FACT SHEET

NAME _____ CLASS _____ OCCUPATION _____

A. List the advantages (good points) of this occupation (job).

B. List the disadvantages (bad points) of this occupation (job).

C. List three things you should know to do this occupation (job).
1.
2.
3.

D. What type of education should you get to be prepared (do) for this occupation (job)?

E. What courses must you take to go into this occupation (job)?

F. What do you think your future in this occupation (job) will be?

G. What wage can you expect in this occupation (job)?

H. What are the working hours of this occupation (job)?

I. To learn more about this occupation (job), write to:

J. Using a scale of 1 to 5, circle the number that measures your interest in this occupation (job) as a possible career.

I don't like it. 1 2 3 4 5 I like it.

FLOW CHART
(for PART II)

✳ The accountants and cashiers in the businesses receive payroll checks and make a deposit at the bank, and also write checks for bills owed at the other businesses. The bank receives deposits from the businesses also. The bank accountants prepare bank statements for each business and those employees who have accounts. Statements are delivered and bank reconciliations are made.

8

STUDENT WORKSHEETS

Period Ending	Hours Worked	Earnings: Regular	Earnings: Overtime	Earnings: Total	Deductions: Fed	Deductions: State	Deductions: FICA	Deductions: Insurance	Deductions: Other	Deductions: Total	Net Pay: Amount	Ck. No.

Employees Pay Statement
Detach and retain for your records

Johnson Company
Lensville, Wisconsin 53700

70-2672
711

Johnson Company
210 Lincoln Street
Lensville, Wisconsin
53700

Payroll Check No.

_____ 19 _____

Pay to the Order Of _____ $ _____

_____ Dollars

Citizens Bank
635 Walnut Street
Lensville, Wisconsin
53700

_____
Treasurer

7

Period Ending	Hours Worked	Earnings: Regular	Earnings: Overtime	Earnings: Total	Deductions: Fed	Deductions: State	Deductions: FICA	Deductions: Insurance	Deductions: Other	Deductions: Total	Net Pay: Amount	Ck. No.

Employees Pay Statement
Detach and retain for your records

Johnson Company
Lensville, Wisconsin 53700

70-2672
711

Johnson Company
210 Lincoln Street
Lensville, Wisconsin
53700

Payroll Check No.

_____ 19 _____

Pay to the Order Of _____ $ _____

_____ Dollars

Citizens Bank
635 Walnut Street
Lensville, Wisconsin
53700

_____
Treasurer

10

WORKSHEET 1

11

For Deposit in

CORNER NATIONAL BANK

Deposits are accepted Subject to Conditions
Printed on Reverse Side

Account Number

Date _____ 19 _____

Currency

Checks 1

2

3

4

5

6

7

8

9

10

Total

Depositor's Name

Teller's Check

Use only for regular
Checking Account

12

For Deposit in

CORNER NATIONAL BANK

Deposits are accepted Subject to Conditions
Printed on Reverse Side

Account Number

Date _____ 19 _____

Currency

Silver

Checks 1

2

3

4

5

6

7

8

9

10

Total

Depositor's Name

Teller's Check

Use only for regular
Checking Account

13

WORKSHEET

Account Number

INDIVIDUAL-PARTNERSHIP-CORPORATION

Checking

Savings

INDIVIDUAL

Date

Marital Status

Authorized Signatures

Phone

MR./MS.

MR./MS.

MR./MS.

Mailing Address

Zip Code

Other Address

Date of Birth	Sex	No. of Children	No. of Dependents	Home Code

Employer	Phone	No. Yrs. Employed

Other Account	Name of Spouse or Nearest Relative

Social Security Number	Opened By

Account Number

INDIVIDUAL-PARTNERSHIP-CORPORATION

Checking

Savings

INDIVIDUAL

Date

Marital Status

Authorized Signatures

Phone

MR./MS.

MR./MS.

MR./MS.

Mailing Address

Zip Code

Other Address

Date of Birth	Sex	No. of Children	No. of Dependents	Home Code

Employer	Phone	No. Yrs. Employed

Other Account	Name of Spouse or Nearest Relative

Social Security Number	Opened By

Account Number

INDIVIDUAL-PARTNERSHIP-CORPORATION

Checking

Savings

INDIVIDUAL

Date

Marital Status

Authorized Signatures

Phone

MR./MS.

MR./MS.

MR./MS.

Mailing Address

Zip Code

Other Address

Date of Birth	Sex	No. of Children	No. of Dependents	Home Code

Employer	Phone	No. Yrs. Employed

Other Account	Name of Spouse or Nearest Relative

Social Security Number	Opened By

12

No. _____

_____ 19____

To _____

_____

For _____

_____

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

1-30
210

_____ 19____

Pay to the Order of _____ $ _____

_____ Dollars

CORNER NATIONAL BANK

_____

_____
Write in your account number

No. _____

_____ 19____

To _____

_____

For _____

_____

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. _____ 1-30
210

_____ 19____

Pay to the Order of _____ $ _____

_____ Dollars

CORNER NATIONAL BANK

_____

_____
Write in your account number

No. _____

_____ 19____

To _____

_____

For _____

_____

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. _____ 1-30
210

_____ 19____

Pay to the Order of _____ $ _____

_____ Dollars

CORNER NATIONAL BANK

_____

_____
Write in your account number

No. _____

_____ 19____

To _____

_____

For _____

_____

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. _____ 1-30
210

_____ 19____

Pay to the Order of _____ $ _____

_____ Dollars

CORNER NATIONAL BANK

_____

_____
Write in your account number

No.

19

To

For

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. 1-30 / 210

19

Pay to the Order of $

Dollars

CORNER NATIONAL BANK

Write in your account number

No.

19

To

For

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. 1-30 / 210

19

Pay to the Order of $

Dollars

CORNER NATIONAL BANK

Write in your account number

No.

19

To

For

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. 1-30 / 210

19

Pay to the Order of $

Dollars

CORNER NATIONAL BANK

Write in your account number

No.

19

To

For

	Dollars	Cents
Bal. Brot. For.		
Amount Deposited		
Total		
Amount this check		
Balance		

No. 1-30 / 210

19

Pay to the Order of $

Dollars

CORNER NATIONAL BANK

Write in your account number

CORNER NATIONAL BANK
BANK STATEMENT

Beginning balance 364.00

Checks		Deposit	Balance (The last amount in this column is your)
		$364.00	$364.00
15.00	45.00		304.00
120.00			184.00
15.00			169.00
20.00			149.00
	1.50 *sc*		147.50

RECONCILIATION OF BANK ACCOUNT

Bank Balance $_____

Less Checks Outstanding

No. _____ $ _____

No. _____ $ _____

No. _____ $ _____

No. _____ $ _____

Total Checks Outstanding _____

Balance $_____

Checkbook balance before subtracting the service charge $_____

Less service charge $_____

Correct checkbook balance $

PART II

THESE ARE THE COMPANY NAMES AND TITLES FOR NAMEPLATES

"PAY DAY"

I. O. M. MORTGAGE CO.

Receptionist
Payroll Clerk
Three Account Clerks
Clerk One --- Accounts A-G
Clerk Two --- Accounts H-P
Clerk three --- Accounts Q-Z

DOOK UTILITIES CORP.

Payroll Clerk
Secretary
Accounts Receivable Clerks
Clerk One --- Accounts A-G
Clerk Two --- Accounts H-P
Clerk Three --- Accounts Q-Z

HI-HO GROCERY

Bookkeeper
Payroll Clerk
Cashiers (3)

CORNER NATIONAL BANK

Receptionist (2)
Tellers (4)
Accountants (6)

ACCOUNT NUMBERS

(to be assigned to students)

1.	891–53467	17.	907–53483
2.	892–53468	18.	908–53484
3.	893–53469	19.	909–53485
4.	894–53470	20.	910–53486
5.	895–53471	21.	911–53487
6.	896–53472	22.	912–53488
7.	897–53473	23.	913–53489
8.	898–53474	24.	914–53490
9.	899–53475	25.	915–53491
10.	900–53476	26.	916–53492
11.	901–53477	27.	917–53493
12.	902–53478	28.	918–53494
13.	903–53479	29.	919–53495
14.	904–53480	30.	920–53496
15.	905–53481	31.	921–53497
16.	906–53482	32.	922–53498
		33.	923–53499

I. O. M. MORTGAGE CO.	701–43454
DOOK UTILITIES	702–43464
HI-HO GROCERY CO.	703–43474

DAILY LOG

NO.	CUSTOMER'S NAME	AMOUNT	DATE

CUSTOMER'S ACCOUNT LIST

NO.	CUSTOMER'S NAME	AMOUNT			DATE		

21

Payroll Register

Week Ended

Date of Payment

No.	Employee's Name	Marital Status	No. of Exemptions	Total Earnings	Deductions				Net Pay	
					FICA Tax	Income Tax	Other	Total	Amount	Ck. No.

Payroll Register

Week Ended

Date of Payment

No.	Employee's Name	Marital Status	No. of Exemptions	Total Earnings	Deductions				Net Pay	
					FICA Tax	Income Tax	Other	Total	Amount	Ck. No.

ROUTING SHEET

FROM	TO	RETURNED: (INITIALS)	DATE		

OFFICE OCCUPATIONS – ACCOUNTING, BANKING
PART I

Kit No. 26

STUDENT
LEARNING ACTIVITY GUIDE

Prepared by

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INTRODUCTION

This activity deals with procedures of accounting in the opening of a bank account, writing checks, and reconciling statements with check stubs.

PART I is a manual on writing a payroll check, opening a bank account, receiving a bank statement and reconciling the statement with checkbook. This will be done on worksheets which will be used as a reference manual.

PART II is a simulation of three companies, a bank and the employees who get paid, make deposits, pay bills (and act as customers and employees for receiving payments), and then reconciling bank statements when ready.

PART III is a brief paper to be written following a given outline in which the student will be given the opportunity to express likes and dislikes on positions held in Part II.

FLOW CHART

See handout.

DIRECTIONS

Follow the step-by-step procedure given in the Programmed Text. Read carefully the INSTRUCTIONAL OBJECTIVE to know what you are striving to accomplish and follow the steps, do the Checkpoint. Consult your instructor when help is needed.

PART I – PREPARING MANUAL FOR:
CHECK WRITING, OPENING A BANK ACCOUNT, AND RECONCILING A BANK STATEMENT

PROGRAMMED TEXT

Instructional Objective 1

Given the information for a payroll check, the student will fill out a check for a salary check. You are a payroll clerk.

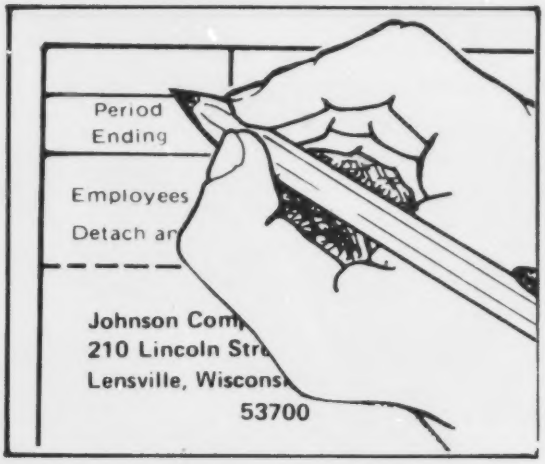
STEP 1 – Look at page 1 of your worksheets and locate the blank payroll check.

Payroll Check No.

October 6 19 7–

_____ $ _____

STEP 2 – Write in today's date. Spell the month in full.



STEP 3 – At the top of the check, begin on the left side to put in the information. Period ending is one week BEFORE today.

)vertime	Total	Fed	State	FICA	Insurar
Earnings					Deductions

DEDJCTIONS

MONTHLY SALARY		FICA 8%	(56.00)
HOURS	40	FED. INCOME TAX 20%	(140.00)
REG.	$700.00	STATE INCOME TAX 10%	(70.00)
O.T.	None	HOSPITAL INSURANCE	(45.00)
TOTAL	$700.00	SAVINGS ACCOUNT	(25.00)
		TOTAL	$336.00

STEP 4 – Use the following information for earnings and deductions:

Monthly Salary	Deductions	
Hours – 40	Fed. Income Tax - 20% -	$140
Reg. – $700.00	St. Income Tax - 10% -	70
O. T. – None	FICA (Soc. Sec.) - 8% -	56
Total – $700.00	Hospital Insurance	45
	Savings Account	25
	TOTAL	____

LOOK AT YOUR WORKSHEET AND FIGURE THE DEDUCTIONS IN THE GIVEN SPACE.

102

STEP 5 — Use payroll check No. 102.

Pay to the Order Of Your Name

_____ Dollars

James Symmons
Treasurer

STEP 6 — The check is being paid to you, so write your name beside PAY TO THE ORDER OF. Write the figures at the top and complete the check. The Treasurer is JAMES SYMMONS. Sign his name in the blank above treasurer.

Period Ending	Hours Worked	Earnings: Regular	Overtime	Total	Deductions: Fed	State	FICA	Insurance	Other	Total	Net Pay: Amount	Ck. No.
9-29-7	40	70.00	None	700.00	140.00	70.00	56.00	45.00	25.00	336.00	364.00	102

Employees Pay Statement
Detach and retain for your records

Johnson Company
210 Lincoln Street
Lensville, Wisconsin
53700

Payroll Check No. 102 70-2672
711

October 6 19 7-

Pay to the Order Of Your Name $364.00

three hundred sixty-four & 00/100 Dollars

Citizens Bank
635 Walnut Street
Lensville, Wisconsin
53700

⑈890123456⑈7890

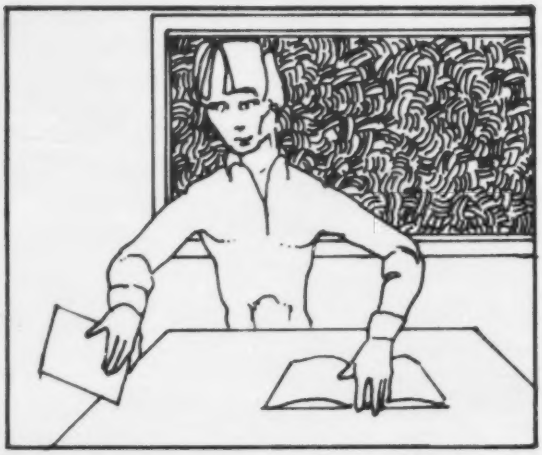
James Symmons
Treasurer

Check Point

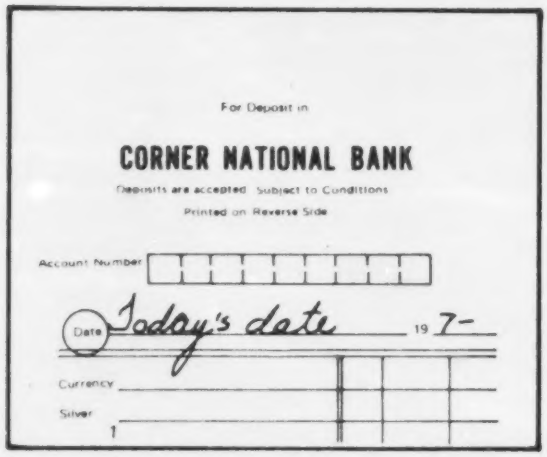
Compare your completed check with the illustration.

Instructional Objective II

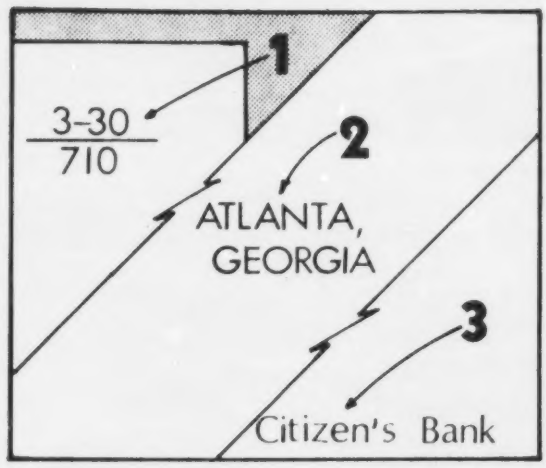
Given a check and deposit slip, the student will correctly complete the deposit slip.



STEP 1 – On page 2 of your worksheets, you will find a deposit slip. Two copies are needed.

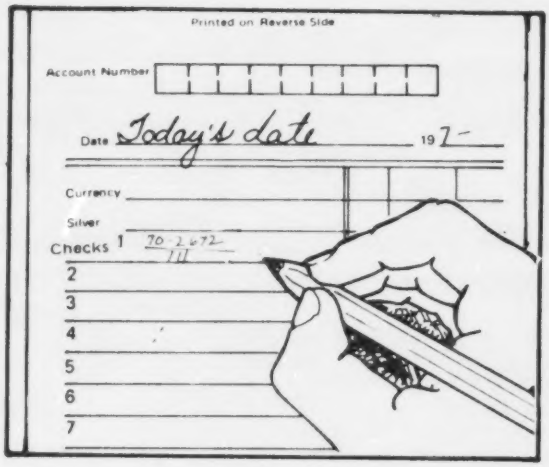


STEP 2 – Fill in today's date.

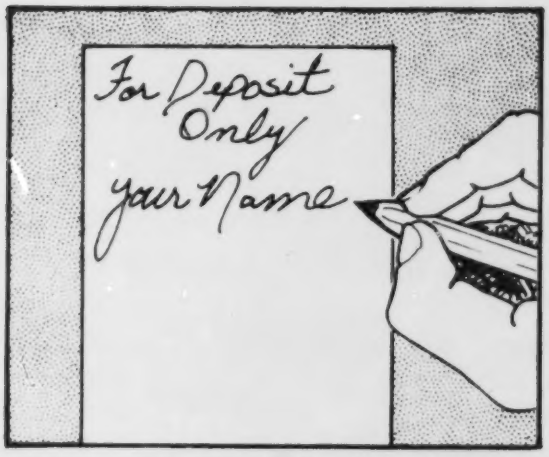


STEP 3 – You are depositing your payroll check only, so do not write beside CURRENCY or SILVER. Checks may be listed in one of three different ways:

1. by the fraction number in the upper-right hand corner (this is a number given the bank by the American Banker's Association.)
2. by city and state of out-of-town banks (Example: Atlanta, Georgia)
3. by name, if the bank is one in your local area



STEP 4 – Use No. 1 and record on the line which says "checks", the number of the bank and in the columns, the amount of money.



STEP 5 – No other checks will be deposited with this one, so write the amount on TOTAL line. All checks must be endorsed when deposited. This means that the person whose name appears after PAY TO THE ORDER OF must sign the check on the back. See the illustration of an endorsement. Endorsements should be made immediately before deposit unless the words "FOR DEPOSIT ONLY" are written above the name to prevent the check being cashed by someone else in case of loss or theft.

Check Point

Compare your deposit slip with the illustration. Does your figure agree with the illustration? If not, make another slip and VOID your original and copy of the first.

For Deposit in

CORNER NATIONAL BANK

Deposits are accepted Subject to Conditions Printed on Reverse Side

Account Number

Date Today's Date 19 7—

Currency			
Silver			
Checks 1 70-2672 711		364	00
2			
3			
4			
5			
6			
7			
8			
9			
10			
Total		364	00

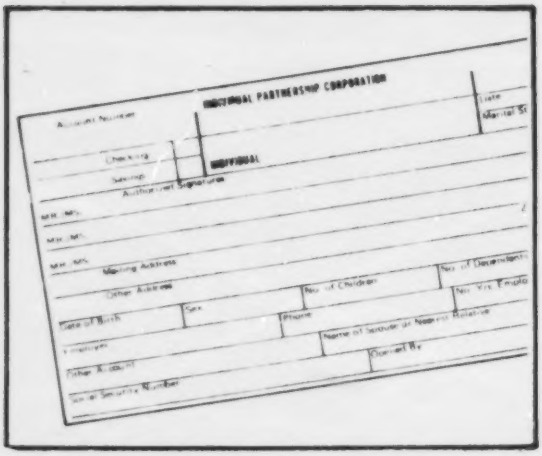
Depositor's Name

Your Name

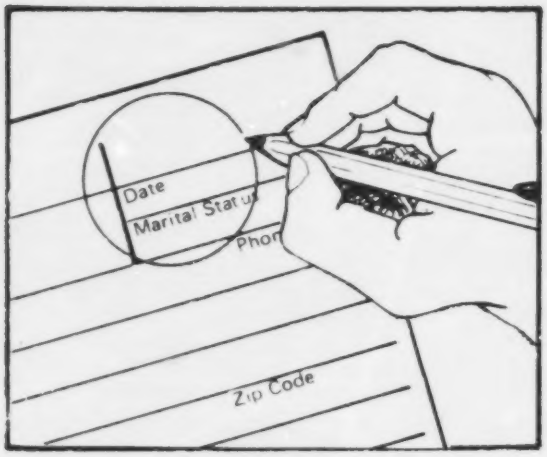
Teller's Check

Instructional Objective III

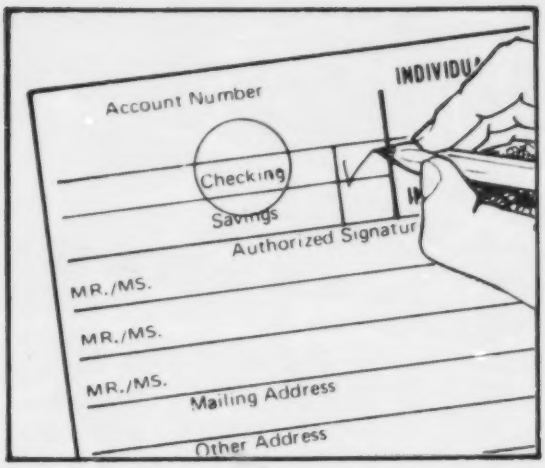
Given a signature card, the student will correctly complete the card with signatures and review information about bank accounts to open a bank account.



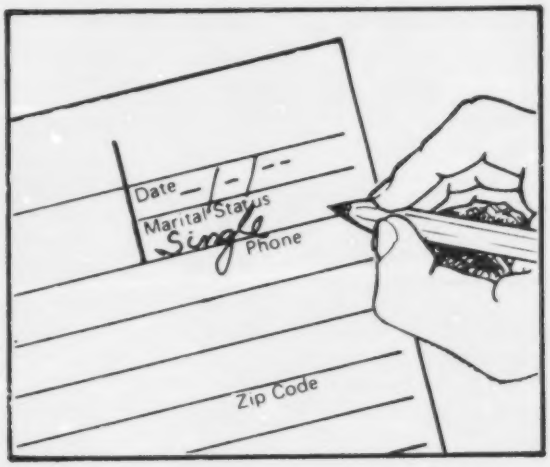
STEP 1 – Locate the signature card on page 3 of the student workbook. Some cards will be a simple form asking only for a signature. Due to the fact that banks now offer so many services besides straight checking accounts, more information is recorded when opening an account and should the need arise for other services, the information is readily available.



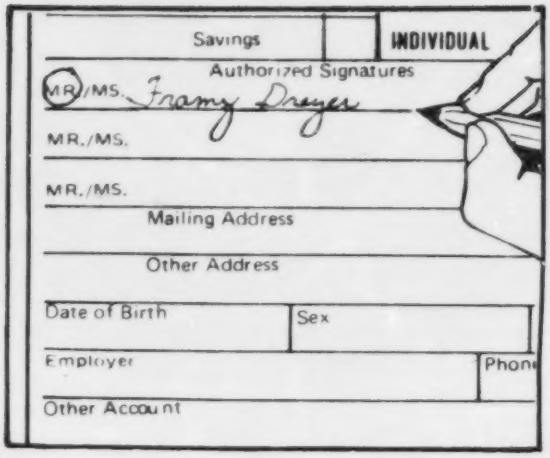
STEP 2 – Use the account number given you by the instructor. In the right-hand corner, place the DATE.



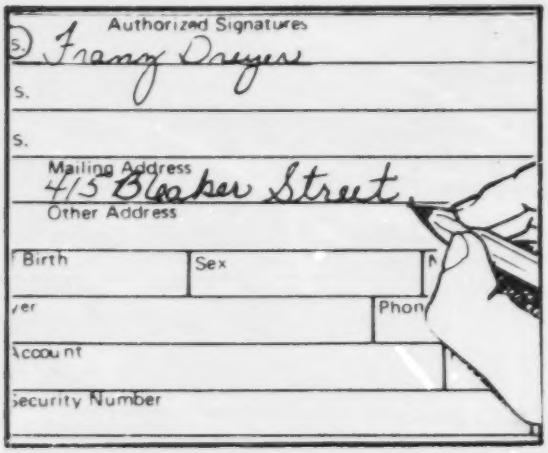
STEP 3 – Place a check mark beside CHECKING. You will not need to fill in the middle as this is an INDIVIDUAL account and is already recorded as such. If you become the officer in charge of deposits for a company, then you would place "Corporation" in this space.



STEP 4 – Place your marital status on the line below the date. This means are you married, single, or divorced.



STEP 5 – Under AUTHORIZED SIGNATURES, place your name as you will sign it on the checks. A person's legal name is his first name, middle initial and last name. Circle the correct title of Mr. or Ms. Place your telephone number on the top line at the end of the first signature line. Only one signature is needed. The other lines are in the case of a joint account. Frequently, businesses require every check to be signed by two persons.



STEP 6 – Place your mailing address on the line below that designation.

STEP 7 – Complete the card, including your Social Security number and your name on the line that says "OPENED BY". For blanks that do not apply, place a straight line – see the illustration.

STEP 8 – Look back over the card. Did you omit anything?

Check Point

Ask your instructor if you have correctly signed the card. This must be a written signature. . . not printed.

Instructional Objective IV

Given step-by-step directions for correctly writing a check, the student will write the following checks. For blank checks go to pages 4 and 5 of your workbook.

Use today's date. Check No. 101, pay to the order of Lights Galore, Inc., in the amount of $15.00 for the light bill.

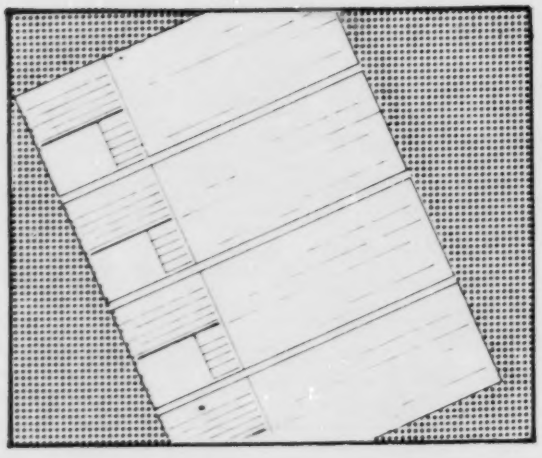
Check No. 102, pay to the order of Mortgage Corp., in the amount of $120.00 for the house payment.

Check No. 103, pay to the order of Sell-Hi Grocery, in the amount of $45.00 for groceries.

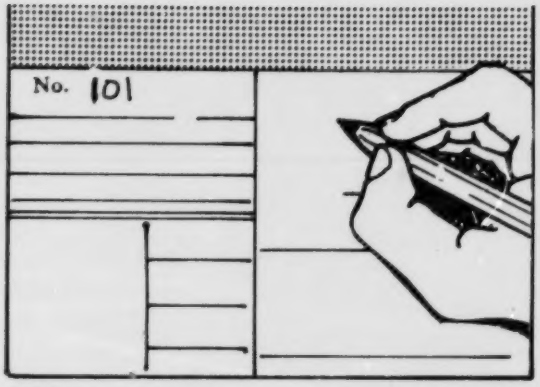
Check No. 104, pay to the order of South Tec School, in the amount of $15.00 for tuition.

Check No. 105, pay to the order of Corner Gas Stop, in the amount of $12.00 for gas for the car.

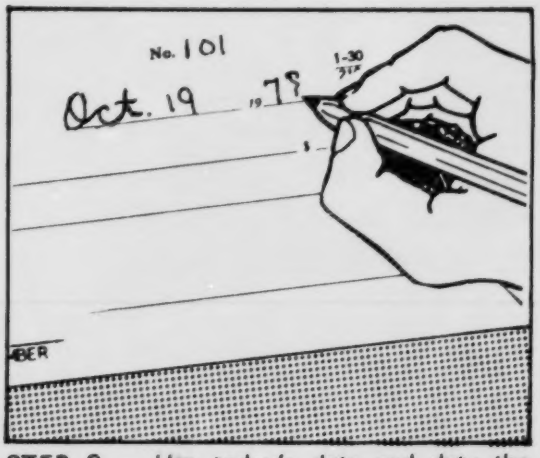
Check No. 106, pay to the order of Clothes Tree, in the amount of $20.00 for a shirt.



STEP 1 – Checks are in order for the bank to pay money from your account which you have deposited, so checks should be written accurately, neatly, and with care. Always write with ink or type checks. Locate the check forms with stubs in your worksheets. Check stubs should always be filled in first. Your balance brought forward should be $364.00.

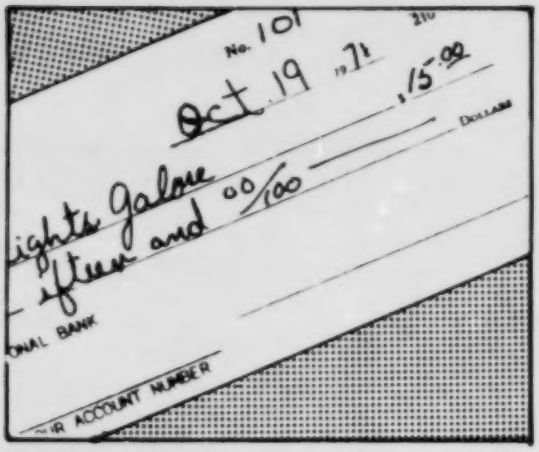


STEP 2 – If numbers are not on the checks, print the number of the check on the stub and on the check. Be sure to print the same number on both. Start with 101.

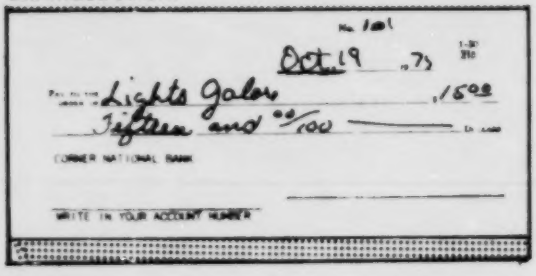


STEP 3 – Use today's date and date the check. Checks should be dated on the date written.

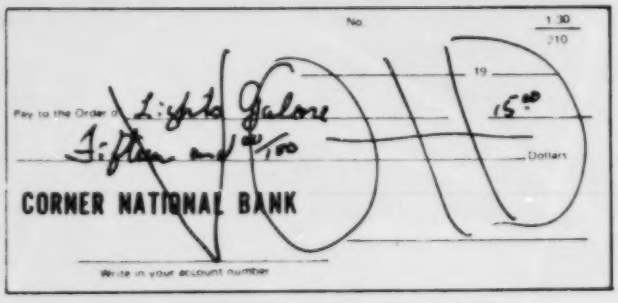
STEP 4 – Write the name of the person or company you are paying the check to. That person or business is the PAYEE and you are the PAYOR.



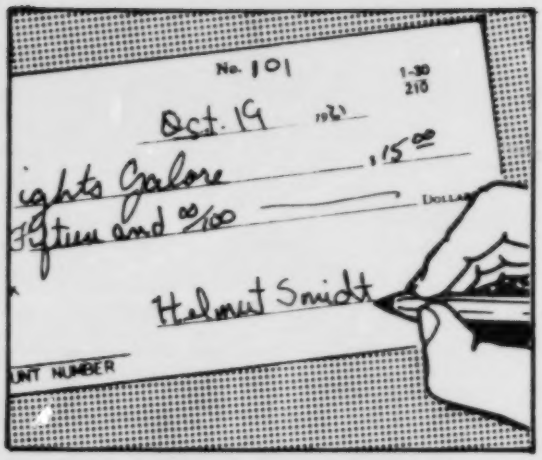
STEP 5 – Write the amount clearly beside the dollar mark. Make your figures close enough to each other that others could not be put in and amount changed. Be sure the decimal is clearly visible or write the cents as a fraction ; see illustration.



STEP 6 – Spell out the amount on the line beneath the payee and amount in numerals. Start at the extreme left, capitalize the first word only, write cents as fractions and draw a line from where you stop to the word dollars.



STEP 7 – Do not erase on a check or mark through. If you make an error, write "VOID" in bold, large letters across the check and check stub. It may be taken out and filed with checks when bank statement returns with canceled checks.



STEP 8 – Sign your name at the bottom ONLY when all other blanks are filled. Do not sign blank checks. If lost or stolen, anyone can fill it in and cash it.

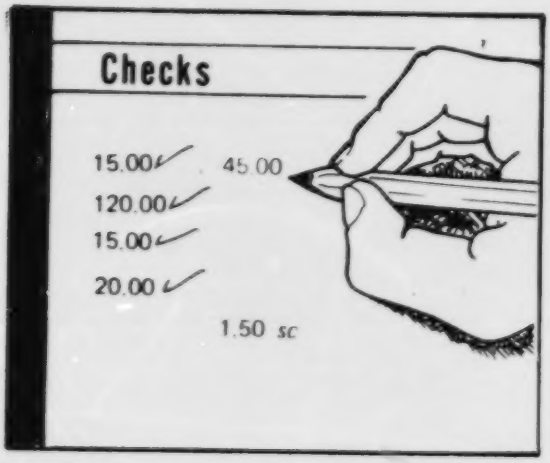
Check Point

WRITE EACH CHECK FOLLOWING THE PROCEDURE. Ask your instructor to look at your check and stub after the first one or two are written to be sure you are following directions correctly. Be sure to subtract the check from the balance and carry it forward each time.

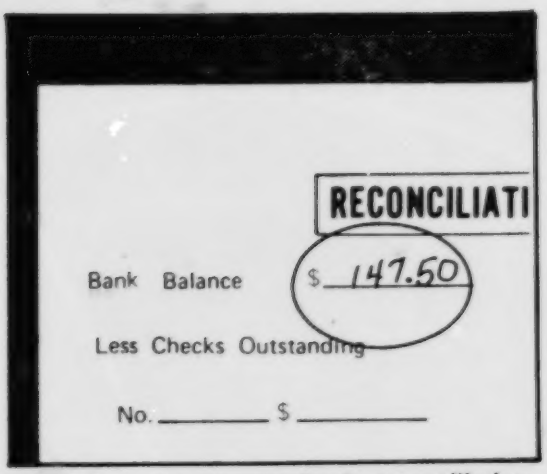
Instructional Objective V

Having written and deposited checks, opened an account, and written a payroll check, the student will receive a bank statement and reconcile the statement with checkbook stubs provided for the period.

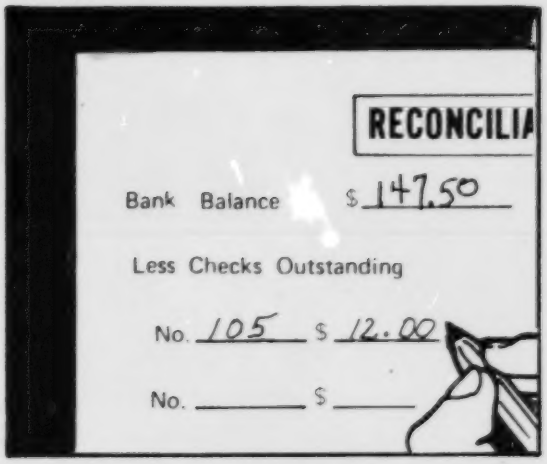
STEP 1 – Locate the bank statement (page 6) and checkbook stubs (pages 4,5) in your worksheets.



STEP 2 – Place a check mark on the bank statement beside the amount and check mark on the checkbook stub beside the number if the check has been recorded on the bank statement. Check the math by subtracting each check from the balance to see that no error was made.

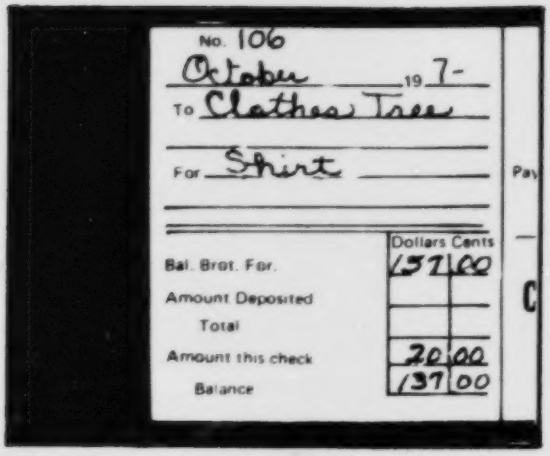


STEP 3 – Locate the bank reconciliation form (page 6). Record the bank balance on the line for this. Remember the balance is the last figure in the column.

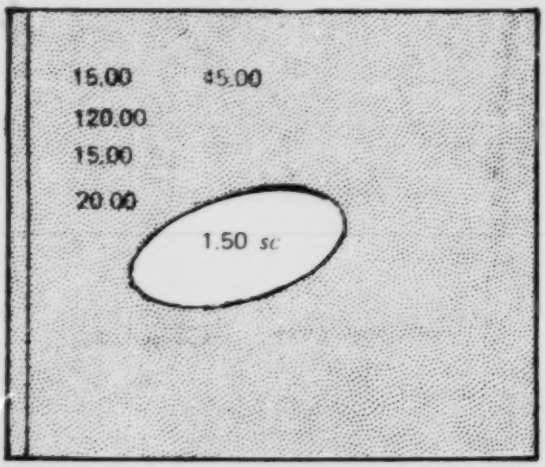


STEP 4 – Under the "Less checks outstanding," list the checks from the checkbook stubs that have not been received by the bank. These will be the ones you DID NOT check off. Add these together and place the sum on the Total checks outstanding line.

STEP 5 – Subtract the total checks outstanding from the bank balance.



STEP 6 – Look at the checkbook balance. This is the last balance you have on a stub. (Check No. 106). Record the amount on the bank reconciliation form.



STEP 7 – Locate the service charge on the bank statement. It is identified by the small letters *sc* beside the amount. Record this amount on the Less service charge line.

Checkbook balance before subtracting the service charge $ 137.00

Less service charge $ 1.50

Correct checkbook balance $135.50

STEP 8 – Subtract the service charge from the checkbook balance. Write the sum on the correct checkbook balance. This amount should also be recorded on the bottom of the No. 106 checkbook stub.

Check Point

Are you balanced? If your checkbook and bank statement agree, you are BALANCED. If the amounts do not agree, check through steps again.

OFFICE OCCUPATIONS – ACCOUNTING, BANKING

PART II

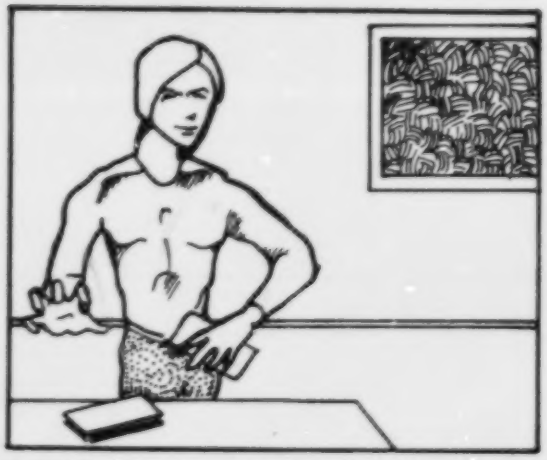
ACCOUNTANTS

I.O.M. MORTGAGE COMPANY
DOOK UTILITIES CORPORATION

CASHIER – HI-HO GROCERY

Instructional Objective 1

Given a payroll check, the student will take the check to the bank after being assured that the payroll clerk will sit in the student's place while the student is gone.



STEP 1 – Receive the check, quickly subtract deductions from TOTAL EARNINGS to be sure of accuracy. Use the account number on your deposit slip that was assigned to you in the beginning manual.

STEP 2 – Receive permission to go to the bank while payroll clerk sits in for you. Make a deposit slip for your check. Record the check by bank number.

STEP 3 – Go to bank.

STEP 4 – Greet receptionist and ask to make deposit. Follow directions of bank employees.

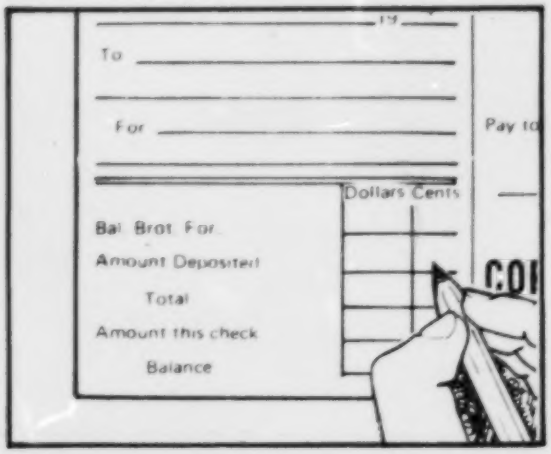
STEP 5 – Return to your position.

Check Point

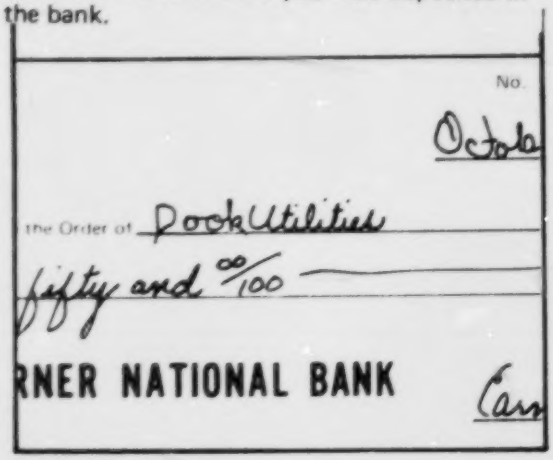
Be sure your deposit slip total and your check amount are the same.

Instructional Objective II

Given a set of three checks with a beginning balance, the student will write checks for the bills owed.



STEP 1 – Write in the BEGINNING BALANCE the amount you have deposited in the bank.



STEP 2 – Using the following schedule, write checks for the amounts you owe to the companies:

Hi-Ho Grocery Employees:

Cashier One owes $35.00 to I.O.M. Mortgage Co. and $50.00 to Dook Utilities Corp.

Cashier Two owes $30.00 to I.O.M. Mortgage Co. and $17.50 to Dook Utilities Corp.

Cashier Three owes $40.00 to I.O.M. Mortgage Co. and $30.00 to Dook Utilities Corp.

I.O.M. Mortgage Co. Employees:

Accountant One owes $12.50 to Hi-Ho Grocery and $40.00 to Dook Utilities.

Accountant Two owes $45.00 to Hi-Ho Grocery and $22.00 to Dook Utilities.

Accountant Three owes $60.00 to Hi-Ho Grocery and $15.00 to Dook Utilities.

Dook Utilities Employees:

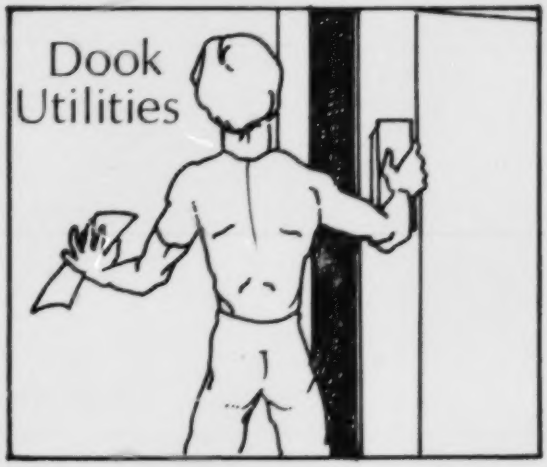
Accountant One owes $70.00 to I.O.M. Mortgage Co. and $35.00 to Hi-Ho Grocery.

Accountant Two owes $85.00 to I.O.M. Mortgage Co. and $25.00 to Hi-Ho Grocery.

Accountant Three owes $100.00 to I.O.M. Mortgage Co. and $20.00 to Hi-Ho Grocery.

Be sure to subtract the check and carry forward the balance each time.

STEP 3 – Ask another employee to watch your station while you go to pay these bills.



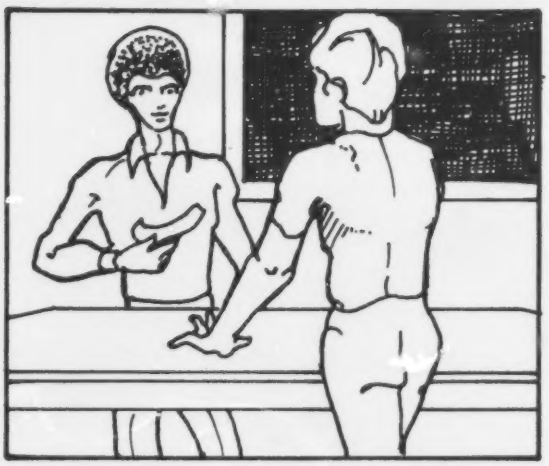
STEP 4 – Go to the businesses and pay the bill as directed by the employees there.

Check Point

Look at the checkstubs. Did you subtract the checks written and carry forth the balance each time? You will need an accurate balance to reconcile your bank statement when you receive it.

Instructional Objective III

Given a check in payment of a bill to the grocery, utility corporation, or the mortgage company, the accountant or cashier will record the customer's name and amount of check on customer sheet and inform customer that the cancelled check will be the receipt.



STEP 1 – Receive check from customer.

STEP 2 – Write the customer's name on the CUSTOMER ACCOUNT LIST and record amount in column.

STEP 3 – Inform customer "Your check will serve as your receipt should any question come up about the payment." Be sure you have the date correctly recorded on sheet.

STEP 4 – Give customer list and checks to the bookkeeper, secretary, or receptionist.

Check Point

Count the checks and add the amounts from the checks. Count the customer names on the list and add the amounts you recorded. Do they agree?

Instructional Objective IV

Given a bank statement and following the procedure in the manual, the student will reconcile the personal bank statement.

STEP 1 – Receive bank statement.

STEP 2 – Locate the procedure for reconciling a bank statement in your manual.

STEP 3 – Follow manual.

Check Point

Did your balance agree? If not, check with the instructor. If your balance agrees, hand in the bank statement, work sheets (manual), and all other materials to your instructor.

PROGRAMMED TEXT

Instructional Objective 1

Given the payroll register listing the three cashiers and the salary-deduction information, the bookkeeper will complete the payroll register and give it to the payroll clerk.

STEP 1 – Look at the payroll register.

Payroll Register

k Ended

Employee's Name
Mary Jones
Ann Brown
George Smith

STEP 2 – Write the names of the Cashier's in the EMPLOYEE'S NAME column.

Payroll Register

Marital Status	No. of Exemptions	Total Earnings		Deductio	
				FICA Tax	Income tax
		105	00		
		155	00		
		200	00		

STEP 3 – Write the TOTAL EARNINGS from the following schedule:

CASHIER 1	$105.00
CASHIER 2	$155.00
CASHIER 3	$200.00

8%=.08 X EARNINGS

20%=.20 X EARNINGS

10%=.10 X EARNINGS

STEP 4 – Compute the deductions from the following schedule:
FICA (Social Security) 8%; Federal Income Tax 20%; State Income Tax 10%

Multiply the percentage times the salary: example Cashier 1 will have .08 x 105 = 8.40 in the FICA column.

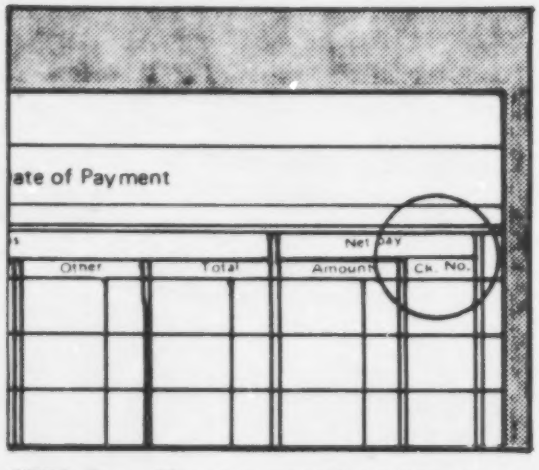
.10 X EARNINGS = STATE

.20 X EARNINGS = FED

.08 X EARNINGS = FICA

EARNINGS — DEDUCTIONS
=NET PAY

STEP 5 – After computing all deductions and writing them in the proper space, subtract the deductions from the TOTAL EARNINGS and enter the AMOUNT under NET PAY.



STEP 6 – Give the payroll register to the payroll clerk. Point out the CK. NO. column at the very end where the payroll clerk is to record the ck. no. as the checks are written.

Check Point

Bookkeeper and payroll clerk consult with instructor to see that payroll figures are correct.

PROGRAMMED TEXT

Instructional Objective 1

Given step-by-step instructions, the receptionist will greet and direct persons entering the bank. Traffic will be heavy in the bank at times and light at times. The receptionist's job is to make customers feel comfortable. Some banks offer refreshments to customers while waiting.

STEP 1 – Greet the customers as they enter with a smile and ask "Good morning, may I help you?"

STEP 2 – After customer states why he/she is in the bank, direct them to the correct person.

STEP 3 – Customers who wish to open new accounts must be told to fill out a signature card. The receptionist gives the customer the card and helps with the filling out, if needed, and instructs the customer to have card and deposit ready when going to the teller's window.

STEP 4 – Write each customer's name on the DAILY LOG and the time the customer came in and the business transaction in the proper place. Each receptionist will have a DAILY LOG. Direct customers to the tellers by the initial of their last name. Teller No. 4 will handle the company accounts.

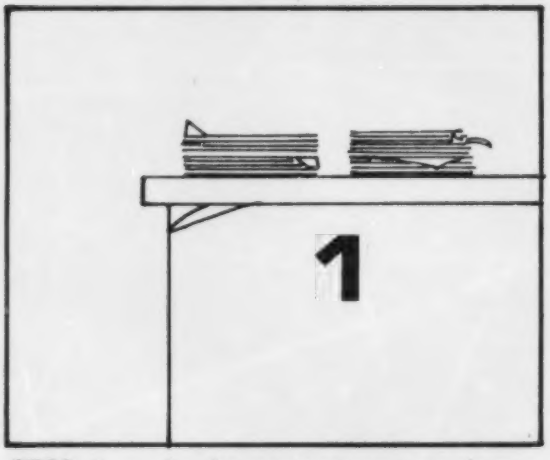
STEP 5 – Offer to help the tellers and accountants if you find yourself without something to do. The tellers will handle customers: Teller No. 1 – A-G; Teller No. 2 – H-P; Teller No. 3 – Q-Z.

Check Point

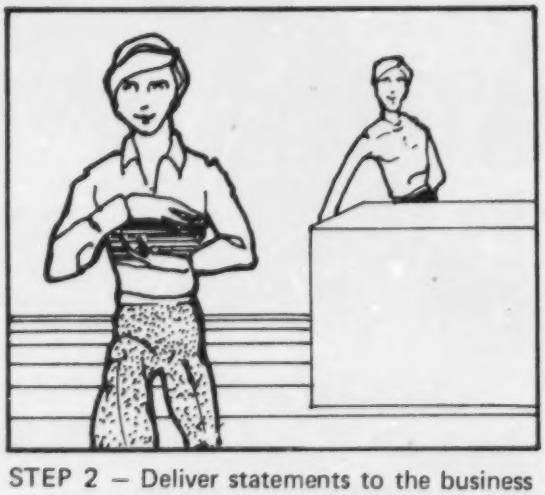
Look at the customer list. After the bank deposits have been made for the companies, the receptionists are to consult the instructor and see if the time has come for the bank to close. These deposits should have been made: All three accountants' deposits for the I.O.M. Mortgage Co. plus the company deposit (made by the receptionist); All three accountants' deposits for Dook Utilities plus the company deposit made by the secretary; And all three cashiers' deposits plus the Hi-Ho grocery store deposit made by the bookkeeper. The bank will close so that statements may be prepared.

Instructional Objective II

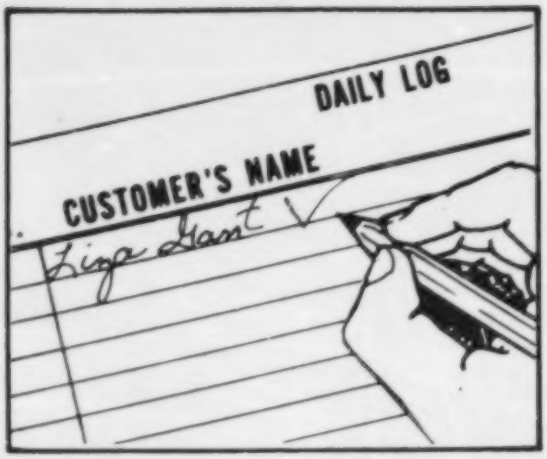
Given "statements" by the bank accountants, the receptionist will deliver the statements to the correct businesses for the individuals and the company.



STEP 1 – As the accountants complete a statement, help the accountant place the statements in bundles for each business. That is, use a rubber band and secure all statements for employees and the business together. The accountants have been informed that as soon as a statement is complete and placed in an envelope, with the business and person's name on the outside, the envelope is to be given to the receptionists.



STEP 2 – Deliver statements to the business as soon as you have received two for that business. DO NOT WAIT to deliver all at once since these persons will be waiting for the statements.



STEP 3 – As you receive envelopes, check the customer's name off the DAILY LOG. Deliver the envelope and place a star by the name when the statement has been delivered.

Check Point

Be sure that all the customer names have been checked off on your list. If a name has not been checked, confer with accountants to see if the statement has been completed.

BANK TELLERS – CORNER NATIONAL BANK

PROGRAMMED TEXT

Instructional Objective 1

Given instructions for accepting deposits from customers, the tellers will accept deposits, keep a record in duplicate, return copy of deposit slips to customers and retain one copy of deposit slip for bank, give checks and information for each customer to the accountants.

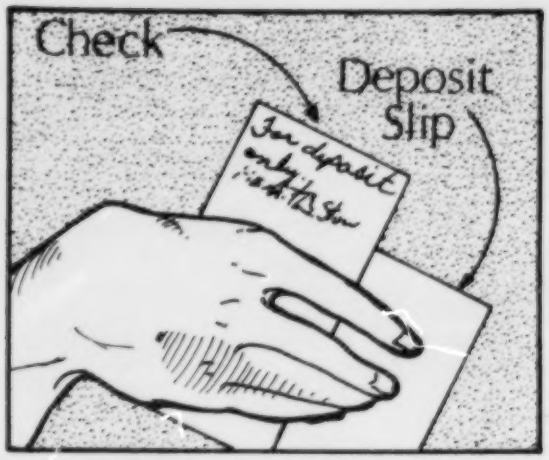
STEP 1 – Set up your station in the bank. Be sure your position is clearly marked:

TELLER NO. 1 – Accounts A-G (gives deposits to Accountant No. 1)

TELLER NO. 2 – Accounts H-P (gives deposits to Accountant No. 2)

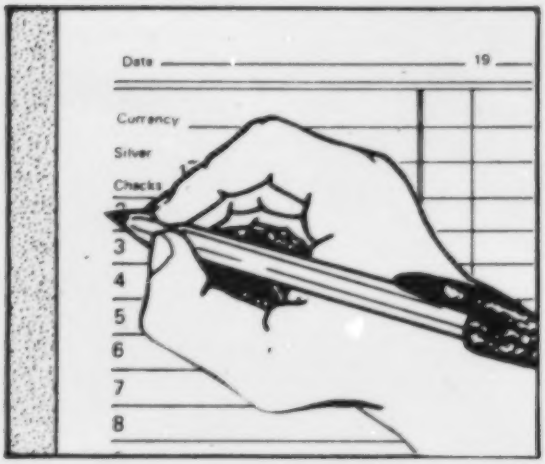
TELLER NO. 3 – Accounts Q-Z (gives deposits to Accountant No. 3)

TELLER NO. 4 – All business accounts – company deposits (deposits to Accountant No. 4)

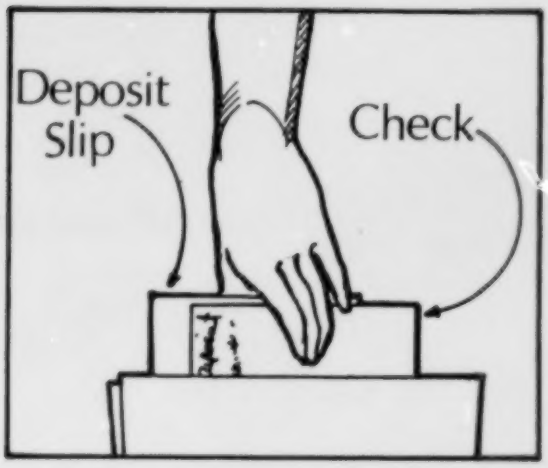


STEP 2 – Receive the customer's deposit slip and check . . . . .be sure check is endorsed.

STEP 3 – There will be no new accounts since all customers received account numbers when opening the accounts in Part I of the activity.



STEP 4 – On the left hand side of the deposit, write the date and amount of deposit--on both copies, and sign your initials. Write the customer's name, account no., and amount deposited on the CUSTOMER'S ACCOUNT LIST. Return the copy of the deposit slip to the customer.



STEP 5 – In one of the business size envelopes you have been supplied, place the customer's check and deposit slip. Write his name and the place he works on the outside of the envelope where you would ordinarily address the envelope. Give this to the proper accountant.

DAILY LOG

CUSTOMER'S NAME
Bernice Sadie Brown ✓
Kitty Levin ✓

STEP 6 – BE SURE you record every customer's name and amount on your record sheet. As soon as you have given the envelope to the Accountant, place a check mark before the number on the record sheet of the person's name.

STEP 7 – When the bank closes, offer assistance to the accountant. The accountant's list of statements should be the same as yours.

Check Point

Compare your customer list with the customer list of statements which the accountant will have when all statements are completed.

PAYROLL CLERKS

I.O.M. MORTGAGE COMPANY
DOOK UTILITIES CORPORATION
HI-HO GROCERY

Instructional Objective 1

Using the directions for writing a payroll check and the information given for salary and deductions, the payroll clerk will write checks for employees.

SALARY INFORMATION

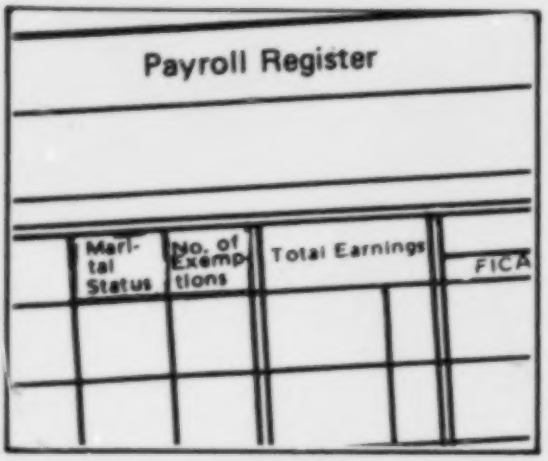
Figure Deductions on these percentages for all payroll checks:

8% FICA (Social Security)
20% Federal Withholding Tax
10% State Withholding Tax

TOTAL EARNINGS TO BE USED FOR EACH EMPLOYEE

HI-HO GROCERY	
Cashier One	$175.00
Cashier Two	$200.00
Cashier Three	$150.00
DOOK UTILITIES CORP.	
Accountant One	$250.00
Accountant Two	$185.00
Accountant Three	$210.00
I.O.M. MORTGAGE CO.	
Accountant One	$155.00
Accountant Two	$215.00
Accountant Three	$185.00

STEP 1 – Locate the payroll check-writing page in your manual.



STEP 2 – Use the figures on the Payroll Register. Write the employee's name as the payee and sign your name to the checks as Payroll Clerk.

STEP 3 – Give Accountant/Cashier One the payroll check and take the accountant's position while the accountant goes to deposit the check at the bank.

STEP 4 – When Accountant/Cashier One returns, do the same for Accountant/Cashier Two and then Accountant/Cashier Three. The Payroll Clerk and Secretary/Receptionist/Bookkeeper are paid only once a month while accountants are paid weekly, so you will not receive a check today.

Check Point

Add the three salaries together in the Net Pay Amount column and total as illustrated. Give to the Secretary/-Receptionist/Bookkeeper and confer with the Secretary/Receptionist/Bookkeeper when the bank statement is received. You are responsible for checks written from the checkbook stubs.

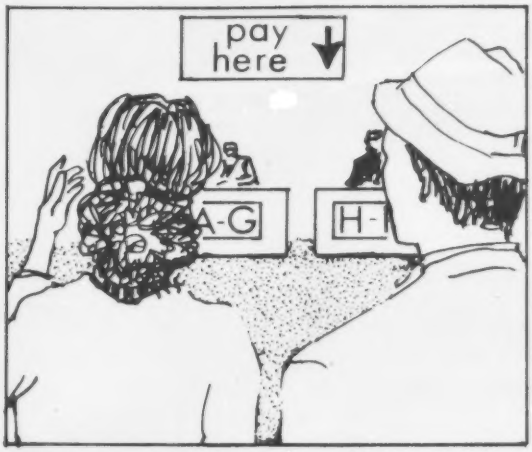
PROGRAMMED TEXT

Instructional Objective 1

Given a desk at the "front" of the company station, the receptionist will greet visitors and customers, ask to help them and direct them to the proper Accounting Clerk.

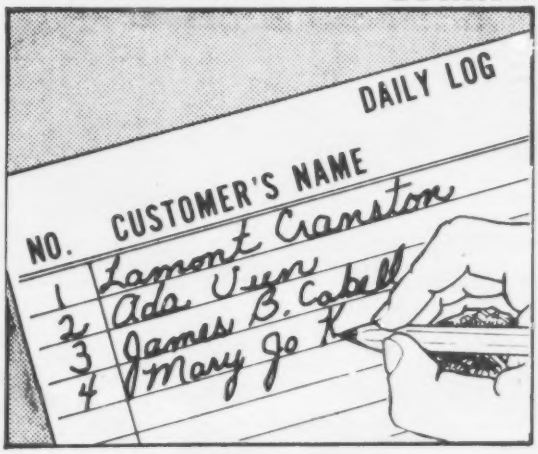
STEP 1 – Take position at Receptionist desk in the I.O.M. Mortgage Co. center. Give the payroll register to payroll clerk.

STEP 2 – Greet customers by smiling and standing. Ask "May I help you?"



STEP 3 – Customers will be coming in to pay bills. Look at their statements and direct them to the correct accountant. These are the divisions; use the customers initial of last name:

Accountant One:	A-G account
Accountant Two:	H-P accounts
Accountant Three:	Q-Z accounts



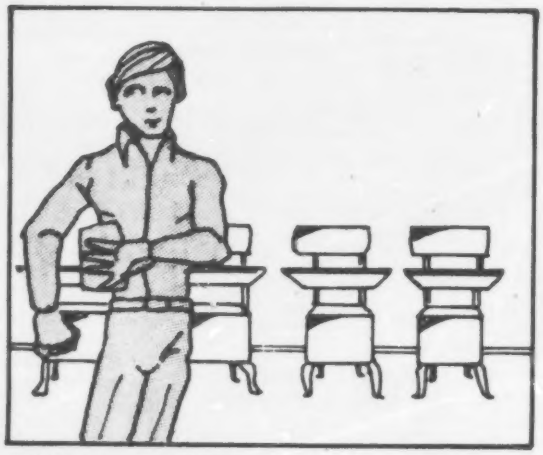
STEP 4 – On the sheet "DAILY LOG" record each person who comes into the office and the time they came in.

Check Point

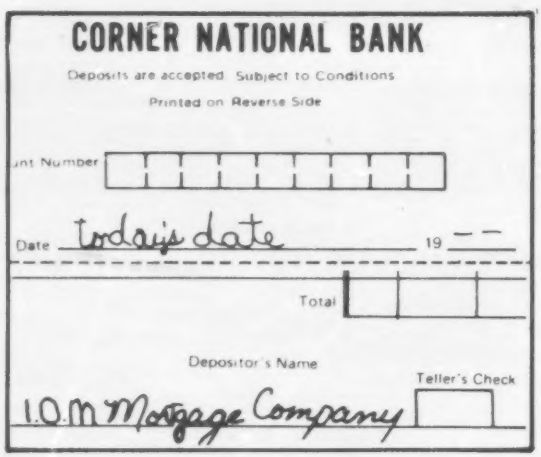
At the end of the activity, check with the accountants to see if the list of customers is the same as your Daily Log.

Instructional Objective II

Given a list of customers and accounts paid, checks from customers, and deposit slips, the Receptionist-Clerk will make up a deposit and take to the bank for the I.O.M. Mortgage Co.

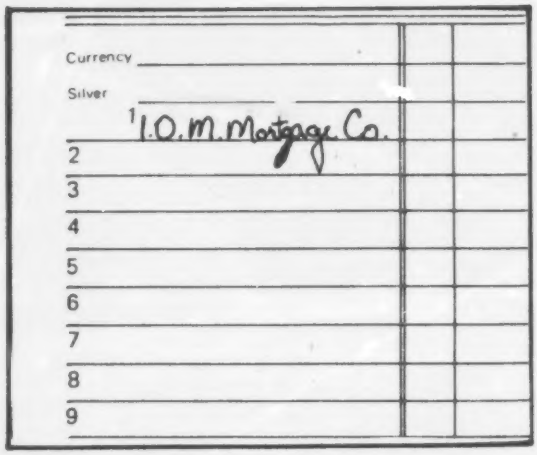


STEP 1 – Receive customer list, checks, and amount paid from accountants.



STEP 2 – Fill in the date (today's) and the company and address:

I.O.M. Mortgage Co.
23 Easy St.
Golton, SC 29317



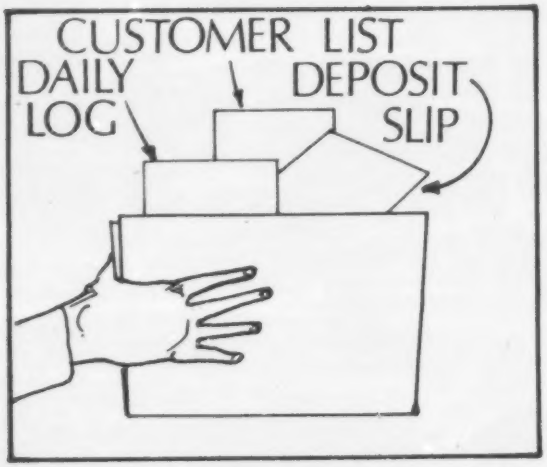
STEP 3 – Record the checks on the deposit slips by the bank name.

STEP 4 – Complete deposit slip (make two copies) and total the deposit. Refer to directions in manual on completing deposit slips, if needed. All checks must be endorsed like this:

FOR DEPOSIT ONLY
I.O.M. Mortgage Co.

Turn the check over and write endorsement as illustrated at the top of left edge.

STEP 5 – Take deposit to bank.



STEP 6 – Place your copy of deposit slip, Daily Log, and the accountant's customer list in the company folder.

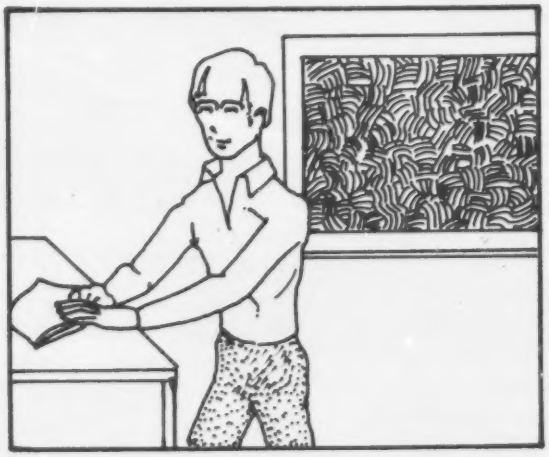
Check Point

Consult with instructor and wait for bank statement.

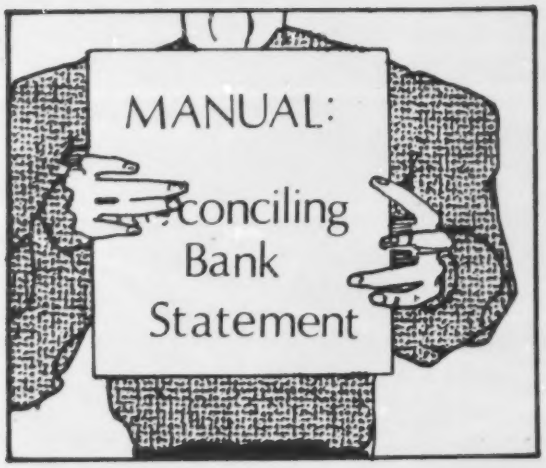
Instructional Objective III

Following given instructions, the receptionist will reconcile the bank statement for I.O.M. Mortgage Co. when received from bank.

STEP 1 – Deposits were made of checks paid by customers.



STEP 2 – Checks written were three salary checks; check these off on stubs.



STEP 3 – Follow steps in manual to reconcile bank statement. Confer with payroll clerk.

Check Point

Ask your instructor to check your bank statement reconciliation.

Hand in company folder.

ACCOUNTANTS – CORNER NATIONAL BANK

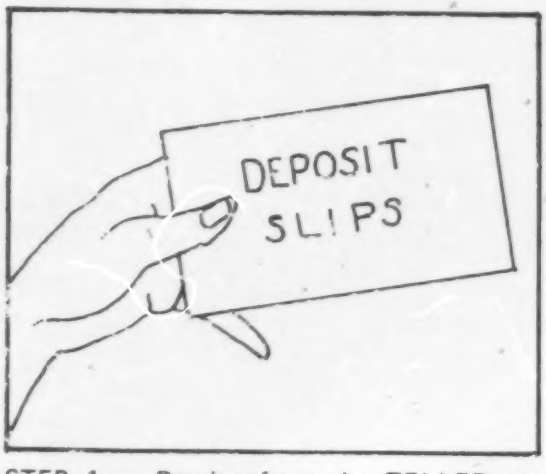
PROGRAMMED TEXT

Instructional Objective 1

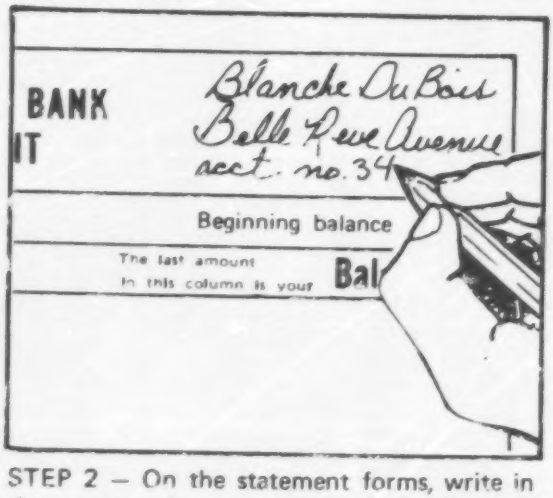
Given a step-by-step procedure, the bank accountants will prepare bank statements of deposits and withdrawals for:

3 account clerks at I.O.M. Morgage Co.
3 account clerks at Dook Utilities Corp.
3 cashiers at Hi-Ho Grocery
1 statement for the I.O.M. Mortgage Co.
1 statement for the Hi-Ho Grocery
and 1 statement for the Dook Utilities Corp.

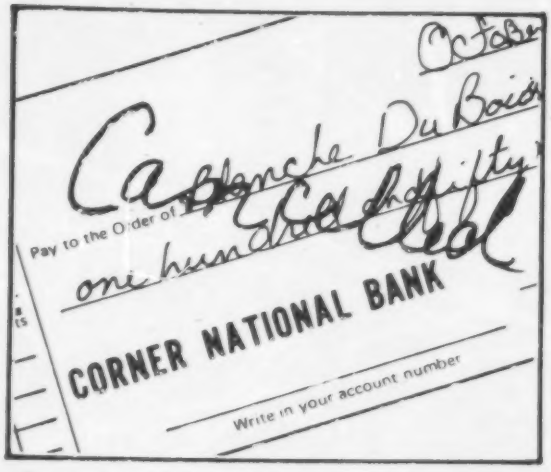
Accountants 1, 2, 3, and 4 will follow these steps:



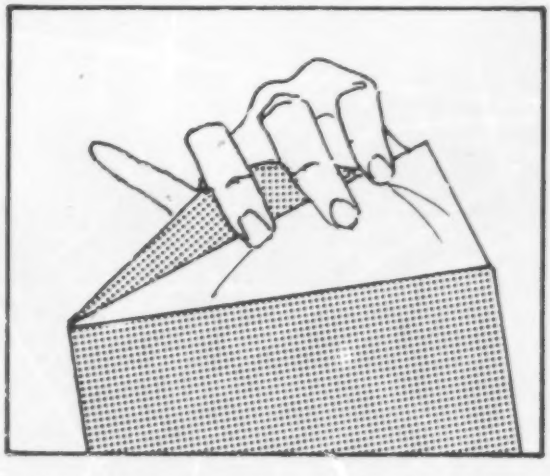
STEP 1 – Receive from the TELLER an envelope containing a deposit slip and check from customer.



STEP 2 – On the statement forms, write in the customer's name, account number and address at the top.



STEP 3 – In the column DEPOSITS, write the amount the customer has deposited, place a star on the deposit slip to signify that the deposit has been recorded. Place the deposit amount in the column marked BALANCE. Mark CANCELLED on the front of the check as illustrated and the bank name on the back.



STEP 4 – Fold the statement and place in the envelope and keep in your folder until the customer has a check come in which he has written to someone else. Ask Accountant No. 5 or 6 to return the check to the account of the PAYOR.

Checks	Deposit	Balance
	$155.00	$155.00
$75.00		$80.00

STEP 5 – When you are presented with a check to be taken from the customer's account, take the envelope from the folder, take the statement from the envelope and in the column CHECKS FOR WITHDRAWAL, write the amount and date you received the check (NOT the date it was written), subtract the check.

BALANCE	$155.00
CHECK	$75.00
	$80.00
	NEW BALANCE

STEP 6 – Subtract the amount of the check from the BALANCE and place the new BALANCE on the line directly below the previous balance.

STEP 7 – Follow these steps with each check or deposit received. Be careful to add deposits to the balance, but SUBTRACT checks.

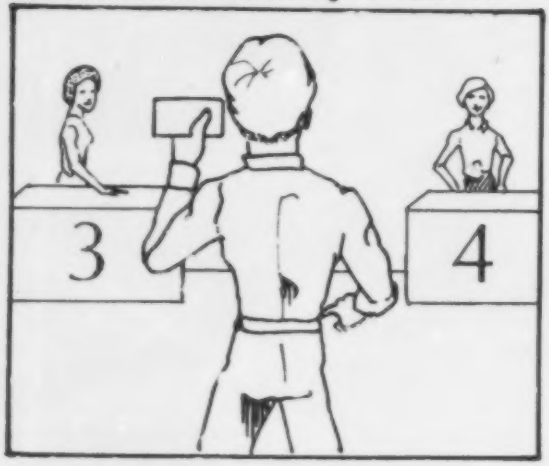
Check Point

Confer with your teller and check the customer list. You and the teller must decide when a statement is complete and may be taken to the customer. When the statement is ready to go, notify one of the receptionists to deliver the statements--suggestion: try to have 2 delivered at a time . . . they need not be to the same location.

Instructional Objective 11

Given directions for routing checks to the proper account after they have been recorded and canceled, the Accountants 5 and 6 will see that all canceled checks are returned to the proper accountant so that they may be returned to the customer WHO WROTE THEM with the bank statement.

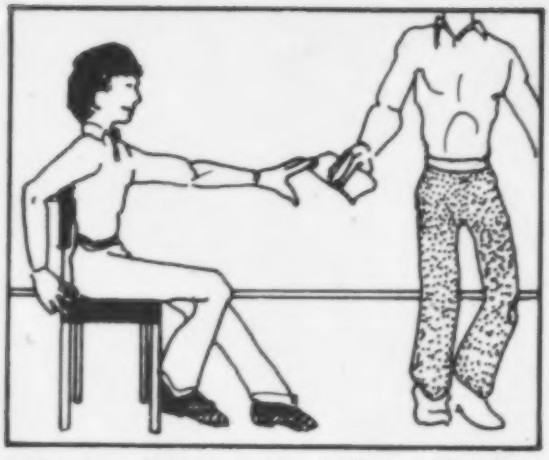
STEP 1 – Assume your stations in the bank and offer assistance to receptionist, tellers, or accountants until checks begin to come in.



STEP 2 – When the checks begin to accumulate with accountants, observe the accountants and return checks to the proper place whenever an accountant has properly recorded and CANCELED checks. As you take the check to the proper place, look at it to be sure WHO wrote it (all payroll checks will be given to Accountant No. 4) and to be sure it has been canceled.

STEP 3 – Take the check to the correct Accountant (for example: Mary Jones has written a check to the Hi-Ho Grocery; so, the check is taken to Accountant No. 2 AFTER it has been deposited and recorded on the Hi-Ho Grocery bank statement by Accountant No. 4 who handles all business accounts.) Record this on your routing sheet . . . example: From: Hi-Ho Grocery to Mary Jones Account. – Returned and the date.

STEP 4 – Confer with the Accountant, ask for the folder, find the correct envelope (the person who wrote the check) and present the envelope and check to the Accountant to record as a withdrawal.



STEP 5 – Observe and wait for notification from accountant to return another check. Follow the same procedure for each check.

Check Point

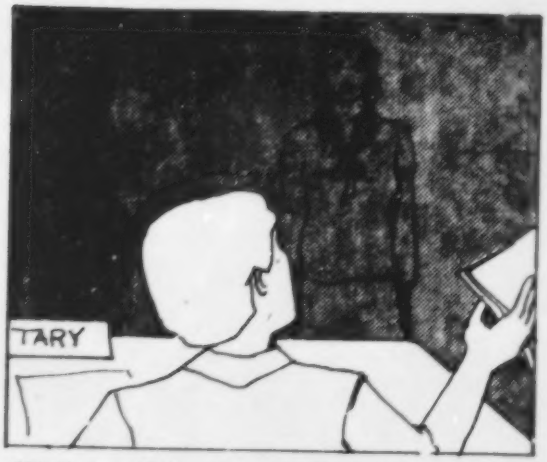
Look over your Routing Sheet. Should any questions come up about the statements, you may need this proof of returning checks.

SECRETARY – DOOK UTILITIES CO.

PROGRAMMED TEXT

Instructional Objective 1

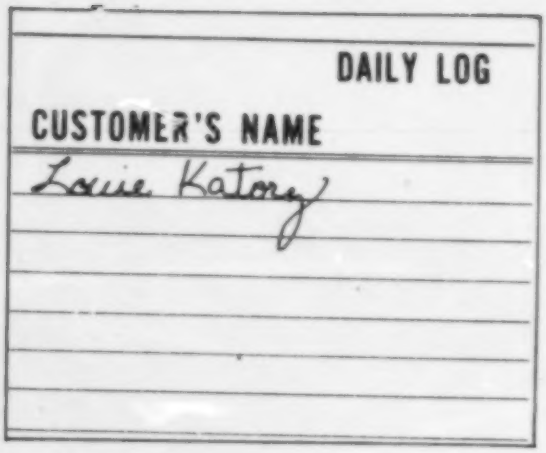
Given a desk at the front of the company, the secretary will record each visitor or customer who comes in the office and direct them to the correct accountant to handle their business.



STEP 1 – Take your position at the secretary desk. Receive the company folder from the instructor and give the Payroll Register to the payroll clerk.

STEP 2 – Greet customers by asking their name and then directing them to the accountant who handles the accounts for the initial of their last name.

Accountant One – A-G
Accountant Two – H-P
Accountant Three – Q-Z



STEP 3 – Be sure to write the customer's name on your Daily Log.

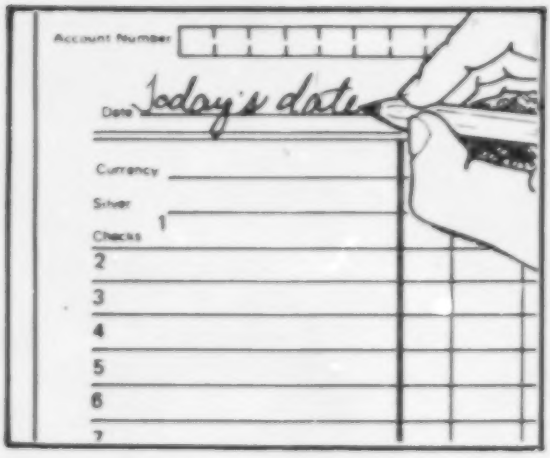
Check Point

Check your list with those of the accountants to see that all customers were recorded. You may do this before making deposit.

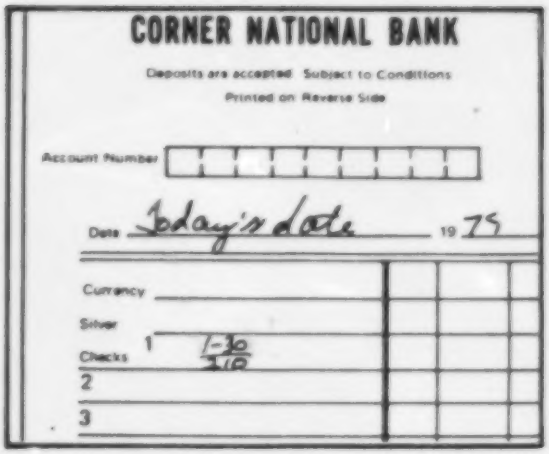
Instructional Objective 11

Given customer's names, amounts paid (checks), and deposit slips, the secretary will make up a deposit and take to the bank for the Dook Utilities Corp.

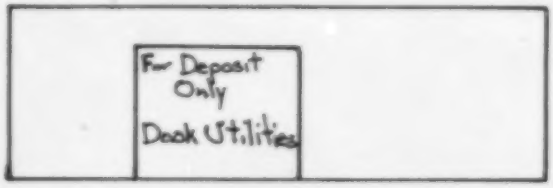
STEP 1 – Receive customer list, amount paid, and checks from each accountant.



STEP 2 – Fill in the date (today's) and the company name and address on the deposit slip: Dook Utilities, 147 Bulb Dr., Brighten, TN 39232.



STEP 3 – Record the checks on the deposit slips by the bank number in the right-hand corner.



STEP 4 – Complete deposit slip. Refer to directions in manual on completing deposit slips, if needed. All checks must be endorsed like this:

FOR DEPOSIT ONLY
Dook Utilities Corp.

Turn the check over and write the endorsement as illustrated at the top of the left edge.

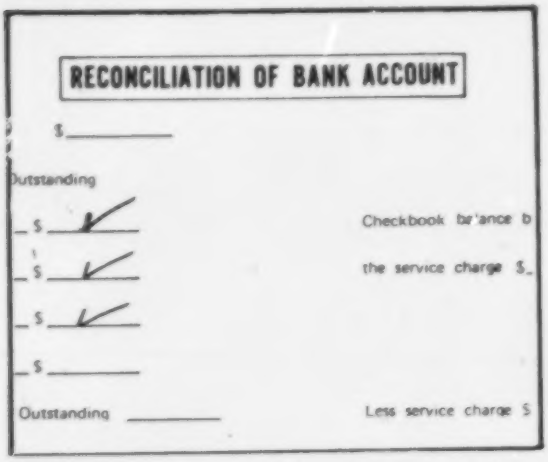
STEP 5 – Take deposit to bank. Bring copy of deposit slip back and place in company folder.

Check Point

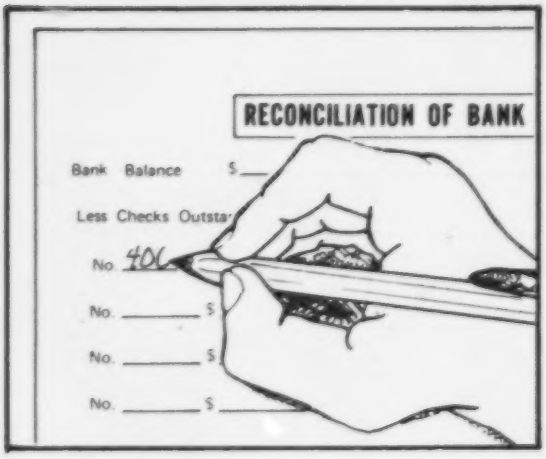
Place Daily Log, Accountant's customer list, and any other papers you have in the company folder.

Instructional Objective III

Following given instructions, the secretary will reconcile the bank statement for Dook Utilities Corp. when received from bank.



STEP 1 – Deposits made of checks paid by customers.



STEP 2 – Checks written were the three salary checks.

STEP 3 – Follow steps in manual to reconcile bank statement. Confer with payroll clerk.

Check Point

Ask your instructor to check your bank statement reconciliation.

OFFICE OCCUPATIONS – ACCOUNTING, BANKING

PART III

Instructional Objective 1

Given an outline, each student will write 2 or 3 brief paragraphs describing likes and dislikes about the position held.

STEP 1 – Write your name and the position you held at the top of a sheet of regular notebook paper.

STEP 2 – Use the following outline and write at least three sentences about each main point:

1. Duties of the position I held.
2. Duties I liked to perform, duties I disliked to perform.
3. Why would you consider this position as a job in the future? Why? Why not?
4. How important is working with other people in a business?

Check Point

Hand in your paragraphs to your instructor.

211.132-010 TELLER, HEAD (finan. inst.)

Supervises and coordinates activities of workers engaged in receiving and paying out money and keeping records of transactions in banks and similar financial institutions: Assigns duties and work schedules to workers to insure efficient functioning of department. Trains employees in customer service and banking procedures. Approves checks for payment. Adjusts customer complaints. Examines TELLERS (finan. inst.) reports of daily transactions for accuracy. Consolidates and balances reports, using adding machine. Insures supply of money for bank's needs based on legal requirements and business demand. May be designated according to transactions involved as TELLER, COLLECTION AND EXCHANGE, HEAD (finan. inst.); TELLER, FOREIGN EXCHANGE, HEAD (finan. inst.); TELLER, NOTE, HEAD (finan. Inst.); TELLER, PAYING AND RECEIVING, HEAD (finan. inst.); TELLER, SAVINGS, HEAD (finan. inst.). Performs other duties as described under SUPERVISOR (clerical).

211.137-010 SUPERVISOR, CASHIERS (hotel & rest.; ret. tr.)

Supervises and coordinates activities of workers engaged in receiving cash or credit-card payment for merchandise or services and keeping records of funds received in retail establishments or places of public accommodation: Performs cashiering and other clerical duties to relieve subordinates during peak work periods. Searches records to assist subordinates in locating and reconciling posting errors on customers' invoices, such as hotel bills or sales tickets, or compares cash register totals with receipts in register to verify accuracy of transactions. Withdraws monies from bank and keeps custody of operating funds, or retains next day's operating funds from daily receipts. Allocates operating funds to cashiering stations. Totals and summarizes funds received, endorses checks, and prepares bank deposit slip. Performs duties as described under SUPERVISOR (clerical).

211.362-018 TELLER (finan. inst.) general teller.

Receives and pays out money, and keeps records of money and negotiable instruments involved in various banking and other financial transactions, performing any combination of following tasks: Receives checks and cash for deposit, verifies amounts, and examines checks for endorsements. Enters deposits in depositors' passbooks or issues receipts. Cashes checks and pays out money upon verification of signatures and customer balances. Places holds on accounts for uncollected funds. Orders supply of cash to meet daily needs, counts incoming cash, and prepares cash for shipment. May compute service charges, file checks, and accept utility bill payments. May photograph records, using microfilming device. May operate various office machines. May sell domestic exchange, travelers' checks, and savings bonds. May open new accounts and compute interest and discounts. May be designated according to type of transactions handled as TELLER, MAIL CREDIT (finan. inst.); TELLER, PAYING AND RECEIVING (finan. inst.); TELLER, PAYROLL (finan. inst.); TELLER RETURN ITEMS (finan. inst.); TELLER, SAVINGS (finan. inst.); TELLER, SPECIAL DEPOSITS (finan. inst.).

237.367-038 RECEPTIONIST (clerical) reception clerk.

Receives callers at establishment, determines nature of business, and directs callers to destination: Obtains caller's name and arranges for appointment with person called upon. Directs caller to destination and records name, time of call, nature of business, and person called upon. May issue visitor's pass when required. May make future appointments and answer inquiries [INFORMATION CLERK (clerical)]. May perform variety of clerical duties [ADMINISTRATIVE CLERK (clerical)] and other duties pertinent to type of establishment. May collect and distribute mail and messages. May receive patients in office of DENTIST (medical ser.); PHYSICIAN (medical ser.) or other health service, and be designated as OUTPATIENT RECEPTIONIST (medical ser.) or RECEPTIONIST, DOCTOR'S OFFICE (medical ser.).

211.462-010 CASHIER (clerical)
II cash clerk; cashier, general; cashier, office; ticket clerk.

Receives cash from customers of employees in payment for goods or services and records amounts received: Recomputes or computes bill, itemized lists, and tickets showing amount due, using adding machine or cash register. Makes change, cashes checks, and issues receipts or tickets to customers. Records amounts received and prepares reports of transactions. Reads and records totals shown on cash register tape and verifies against cash on hand. May be required to know value and features of items for which money is received. May give cash refunds or issue credit memorandums to customers for returned merchandise. May operate ticket-dispensing machine. May sell candy, cigarettes, gum, and gift certificates, and issue trading stamps. Usually employed in restaurants, cafeterias, theaters, retail stores, and other establishments. May be be designated according to nature of establishment as CAFETERIA CASHIER (hotel & rest.); CASHIER, PARKING LOT (auto. ser.); DINING-ROOM CASHIER (hotel & rest.); SERVICE-BAR CASHIER (hotel & rest.); STORE CASHIER (clerical); or according to type of account as CASHIER, CREDIT (clerical); CASHIER, PAYMENTS RECEIVED (clerical). When working on same floor, and receiving money, making change, and cashing checks for sales personnel is designated FLOOR CASHIER (clerical). When making change for patrons at places of amusement other than gambling establishments, is designated CHANGE-BOOTH CASHIER (amuse & rec.).

210.382-014 BOOKKEEPER (clerical) I full-charge bookkeeper, general bookkeeper.

Keeps complete set of records of financial transactions of establishment: Verifies and enters details of transactions as they occur or in chronological order in account and cash journals from items, such as sales slips, invoices, check stubs, inventory records, and requisitions. Summarizes details on separate ledgers, using adding or calculating machine, and transfers data to general ledger. Balances books and compiles reports to show statistics, such as cash receipts and expenditures, accounts payable and receivable, profit and loss, and other items pertinent to operation of business. Calculates employee wages from plant records or timecards and prepares checks or withdraws cash from bank for payment of wages. May prepare withholding, Social Security, and other tax reports. May compute, type, and mail monthly statements to customers. May complete books to or through trial balance. May operate bookkeeping machines [BOOKKEEPING - MACHINE OPERATOR (clerical) I].